From: Lauren Loricchio <lauren.loricchio@taxanalysts.org>

Sent: 2/26/2019 1:40:29 PM
To: Joshua Higginbotham

Subject: Opportunity zone legislation

Hi, Del. Higginbotham.

My name is Lauren Loricchio and I'm a reporter for Tax Notes, a national tax news publication. I'm writing an article about your bill HB 2828, which looks like it would adopt federal tax breaks for opportunity zones in West Virginia. I was hoping to find out why the legislation is needed – has the state not conformed to the federal tax code regarding opportunity zones?

If you're available to talk for a few minutes, I can be reached at 703-533-4676. My deadline for the article is 4 pm. Thanks and I look forward to hearing from you.

Best,

Lauren

Lauren Loricchio

Reporter
Tax Analysts
C: 347-731-3183
O: 703-533-4676
Twitter: @laurenloricchio
www.taxnotes.com

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Subject: Opportunity zone legislation